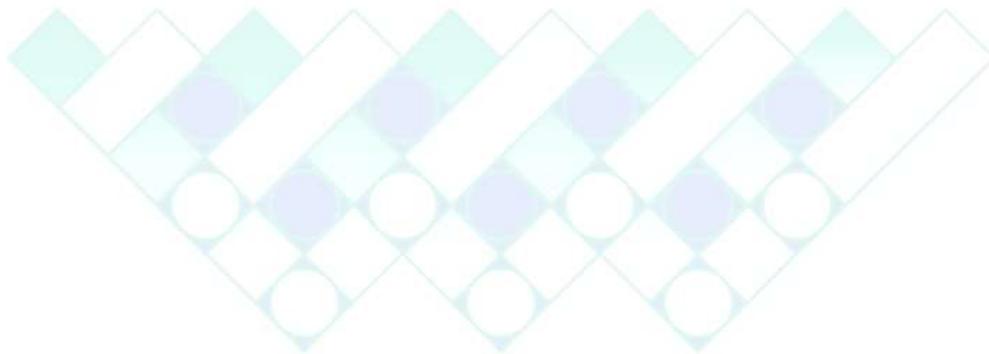




STATEMENT OF INTENT 2018/19 TO 2020/21



MAHERE WHĀINGA WHAKAARO

Community Education Trust Auckland, Te Hononga Akoranga (COMET Auckland).
PO Box 3430, Shortland Street, Auckland 1140. Phone 09 307 2101.

www.cometauckland.org.nz



An Auckland Council controlled organisation.

HE WHAKATAUĀKĪ

E kore e taea e te whenu kotahi ki te raranga i te whāriki
kia mōhio tātou ki ā tātou.
Mā te mahi tahi o ngā whenu,
mā te mahi tahi o ngā kairaranga,
ka oti tēnei whāriki.
I te otinga
me titiro tātou ki ngā mea pai ka puta mai.
Ā tana wā,
me titiro hoki
ki ngā raranga i makere
nā te mea, he kōrero ano kei reira.

The tapestry of understanding
can not be woven by one strand alone.
Only by the working together of strands
and the working together of weavers
will such a tapestry be completed.
With its completion
let us look at the good that comes from it
and, in time we should also look
at those stitches which have been dropped,
because they also have a message

nā Kūkupa Tirikatene

E Papa Kūkupa, moe mai
i roto i ngā ringaringa o te Kaihanga.

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PURPOSE OF STATEMENT OF INTENT

In accordance with the Local Government Act 2002, this annual Statement of Intent (SOI) publicly states the activities and intentions of Community Education Trust Auckland, Te Hononga Akoranga (COMET Auckland) for the next three years, and the objectives that those activities will contribute to. This SOI takes shareholder comments into consideration and includes performance measures and targets as the basis of organisational accountability.

ABOUT COMET AUCKLAND

COMET Auckland is a Council Controlled Organisation of Auckland Council, and also an independent Charitable Trust. Our role is to support education and skills across Auckland, contributing to the relevant social and economic goals in the Auckland Plan.

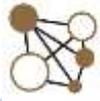
As a charitable trust and CCO of Auckland Council, we are uniquely placed to drive change in Auckland's education and skills system because we are the only Auckland-based organisation that takes a cross-sector, helicopter view of our education and skills system and that can focus long-term on the learning-related goals and targets in the Auckland Plan.

Note: The Auckland Council funds some of COMET Auckland's work towards these actions. The Trust also seeks funding from government, industry and philanthropic sources for specific projects. In general, we are able to obtain external funding for established projects. We depend on Auckland Council funding for our core strategic leadership role (on which all our other work depends), and also for the establishment phase of new projects, until we have amassed enough evidence of effectiveness to be able to attract other funding.

COMET AUCKLAND CONTRIBUTION TO AUCKLAND COUNCIL PLANS AND OBJECTIVES

The Auckland Plan is Auckland Council’s roadmap to deliver on Auckland’s vision of a world class city where talent wants to live. The Auckland Plan is a thirty year plan that is underpinned by a set of outcomes to achieve this vision.

COMET Auckland plays a critical part in delivering on outcomes, actions and targets in the Auckland Plan as outlined in the table below.

Auckland Plan outcomes	Degree of contribution	How COMET Auckland contributes
 Belonging and participation	Primary	COMET Auckland supports more effective and equitable learning pathways for children and young people through: <ul style="list-style-type: none"> • Strategic leadership, data reports and policy advice • Talking Matters – early oral language • Youth Employability Passport • SouthSci science in society project • Learning Auckland youth magazine
 Māori identity and wellbeing	Primary	COMET Auckland supports more equitable learning outcomes for Māori and greater recognition of Māori knowledge and aspirations through: <ul style="list-style-type: none"> • Strategic leadership, data reports and policy advice • Tamaki Makaurau Education Forum • Rangatahi consultation and advisory group • Te Reo normalisation • Kaupapa Māori youth employability model
 Homes and places	Not applicable	
 Transport and access	Not applicable	
 Environment and cultural heritage	Primary	COMET Auckland advocates for the value of Auckland's cultural and linguistic diversity through: <ul style="list-style-type: none"> • Strategic leadership, data reports and policy advice • Auckland Languages Strategy
 Opportunity and prosperity	Primary	COMET Auckland supports skill-building for adults to enable their own and their family’s economic development through: <ul style="list-style-type: none"> • Strategic leadership, data reports and policy advice • Foundation learning and adult literacy strands of Talking Matters

Other Auckland Council plans and documents that COMET Auckland’s work contributes to include:

- I Am Auckland (Auckland Council's strategic plan for children and young people)
- Economic Development Strategy
- Shared Economic Agenda
- Independent Māori Statutory Board Plan
- Southern Initiative

COMET AUCKLAND STRATEGIC OBJECTIVES

Our mission:

Driving systems change to make education and skills more effective and equitable across Auckland.

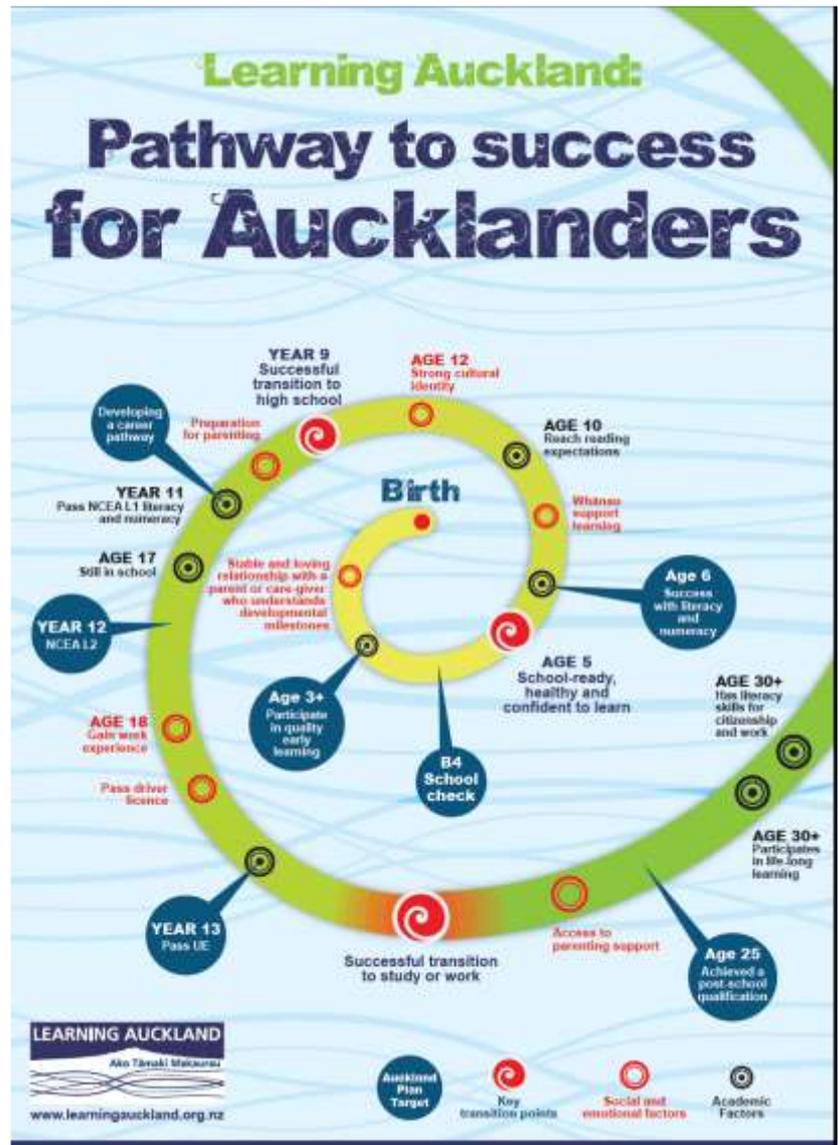
Our vision:

All Aucklanders have the right to shine and realise their dreams through lifelong learning.

Long Term Outcome:

Parity of educational outcomes

The Pathways to Success diagram on the right identifies the key milestones that evidence shows enable learners to reach their aspirations and contribute to their family and community. Together these milestones create a continuous pathway of learning for Aucklanders of all ages. COMET Auckland's work aims to bring about greater equity of outcomes against these milestones.



Our strategy:

Using our mission and vision as the origin point for everything we do, we use the evidence-based milestones for learners in the above Pathway to Success diagram to guide our planning.

We then work with partners to prioritise the areas in the Pathway to Success where we can jointly make the biggest difference for equity.

Briefly, our work involves:

- Sector leadership – mapping data and evidence, working with sector leaders to identify and prioritise the most pressing areas of focus, and connecting people around that common agenda, to plan collaborative action.
- That can then lead to advocacy or changes to partners' business as usual, or sometimes to planning and trialling new ways of working (incubation projects).
- These incubation projects generally develop through scoping and planning to trialling, and then implementation and evaluation, with the goal of handing them on once they are fully developed, so we can move on to focus on another part of the system.

THREE YEAR WORKPLAN TO DELIVER ON STRATEGIC DIRECTION

The following are the key initiatives/projects to deliver on COMET Auckland's strategic objectives.

Note that items marked "leveraged with external funds" can only proceed if we are able to obtain the additional funds required.

Key projects and initiatives	Description	Auckland Council partnerships	Contribution to strategic objectives
Youth Employability License to Work (Leveraged with external funds)	<p>Continue to support implementation of YEP in 12 Auckland sites during 2018</p> <p>Establish, trial and refine an online employability skill tracking system to enable student-led skill recording and ease of analysis of YEP outcomes from 2019</p> <p>Connect with relevant government departments and providers to support sustainable delivery and rollout of YEP by 2019</p>	ATEED Youth Connections	<p>Incubation project to ensure young people have the employability skills they need to gain and retain stable work</p> <p>Contributes to the learning pathway milestone "successful transition to study or work"</p>
Talking Matters (Leveraged with external funds)	<p>Implement a community-based project to support parents to build their young children's oral language, over five years (late 2016 to 2021)</p> <p>Build capability of family-facing organisations to support families' oral language building</p> <p>Support development of oral language components within foundation learning and/or adult literacy courses</p> <p>Develop and publish tools and resources to support long-term rollout of Talking Matters processes</p>	Auckland Libraries Southern Initiative Community and Social Policy Te Kakano Project	<p>Incubation project to support literacy and success at school through building pre-schoolers' oral language</p> <p>Contributes to the learning pathway milestones "Stable and loving relationship with care-giver who understands developmental milestones" and "healthy and confident young learners"</p>
SouthSci Science in Society (Leveraged with external funds)	<p>Select, monitor and support at least eight community-based science projects per year in 2018 and 2019</p> <p>Establish a membership-based Auckland STEM Alliance to promote ongoing coordination between science-focused corporates and communities</p>		<p>Incubation project to enable children, young people and community members to work with scientists to answer questions that are relevant to them</p> <p>Contributes to increasing engagement in science, aligning with workforce needs</p>
Highlight priority education and skills issues	<p>Publish a summary of Auckland education and skills data at least annually</p> <p>Publish information to raise</p>	RIMU ATEED	<p>Mapping system performance</p> <p>Providing data and evidence to support</p>

Key projects and initiatives	Description	Auckland Council partnerships	Contribution to strategic objectives
	<p>awareness of key education and skills issues</p> <p>Coordinate the Learning Auckland leadership table and student magazine as a means of enabling practitioner, research, community, employer and learner voice on key education and skills issues for Auckland.</p>	Community and social policy	<p>decision-making by education and community organisations</p> <p>Prioritising the future actions that will make the greatest difference for Auckland's goals</p> <p>Supporting student voice in their education</p>
Policy input	<p>Make submissions and representations on emerging education and skills issues</p> <p>Monitor action towards the Auckland Languages Strategy and report on progress annually</p>	Communications	<p>Advocacy and advice for greater effectiveness and equity in the system</p> <p>Coordinating actions to support the social and economic benefits of language learning and use across all age groups</p>

SPECIFIC PROJECTS DELIVERING ON MĀORI RESPONSIVENESS

Key projects and initiatives	Description	Auckland Council connections	Contribution to uplifting Maori wellbeing or enabling better outcomes for Maori
Mātauranga Māori	<p>Coordinate the Tāmaki Makaurau Education Forum to develop and share models of Māori success</p> <p>Support rangatahi (Māori youth) to share messages from the 2018 rangatahi consultation hui with education leaders and policy-makers</p> <p>Work with rangatahi leaders and educators to shape and scope one or more collaborative actions to address issues raised from the rangatahi consultation, for implementation from 2020</p> <p>Support expansion and ongoing implementation of a kaupapa Māori youth employability model with kura</p>	He Waka Angamua	<p>Contributes to the learning pathway milestone "strong cultural identity"</p> <p>Supporting rangatahi voice in their education</p> <p>Identifying and leading actions that will make the greatest difference to enable Māori young people and whānau to reach their own goals and aspirations</p>
Te Reo Māori Normalisation	<p>Advocate for Te Reo Māori for all Auckland school students</p> <p>Work with key stakeholders to scope a plan to support improved Te Reo Māori learning pipelines in Tāmaki Makaurau, for implementation from 2019</p>	He Waka Angamua	<p>Contributes to the learning pathway milestones "strong cultural identity" and "participates in life-long learning"</p>

PERFORMANCE OUTLOOK

COMET Auckland has an agreed set of performance measures and targets which form the basis for accountability to delivering on council's strategic direction, priorities and targets. These are reported on a six-monthly basis.

Service level statement	Measure	2016/17 actual	2017/18 forecast	2018/19	2019/20	2020/21
Delivering initiatives and projects to agreed timeframes and outputs	% of initiatives that fully meet timelines and outputs as listed in the SOI	87.5%	90.4%	90%	90%	90%
Quality of work to support education and skills	% of stakeholders who rate COMET Auckland's work as valuable or very valuable	71.2%	90.6%	70%	70%	70%
Influencing action towards more effective and equitable education and skills in Auckland	% of stakeholders who attended COMET Auckland events rating them moderately to highly valuable for influencing action	73.6%	87.8%	70%	70%	70%
Raising awareness of key education and skills issues	Number of media articles generated	42	44	45	45	45
Providing data and information that is valued and used by stakeholders	% of stakeholders rating COMET Auckland reports as moderately to highly valuable	84.6%	92.6%	80%	80%	80%
Leveraging Auckland Council support	Value of external funding as a percentage of Auckland Council grant	182%*	196%*	346%	370%	379%

* Note: The 2016/17 to 2020/21 external funding levels are significantly higher than normal due to the large one-off funding from NEXT Foundation for Talking Matters.

In addition to the above quantitative measures, COMET Auckland tracks examples of systems change that result from our work. A selection of these are reported as case studies in our newsletters, on our website and in our Annual Report.

SUMMARY OF FINANCIALS NGĀ PŪTEA WHAKAPAE

Operating expenditure (\$ thousands)

	2016/17 Actual	2017/18 Forecast	2018/19 Budget	2019/20 LTP	2020/21 LTP
Personnel costs	813	942	1,374	1,401	1,429
Other expenses	678	663	1,176	1,199	1,223
Interest	-	-	-	-	-
Depreciation	10	13	29	20	20
Total operating expenditure	1,501	1,618	2,579	2,620	2,672
	-	-	-	-	-
Operating expenditure to be funded¹	1,491	1,605	2,550	2,600	2,652
Funded by:	-	-	-	-	-
External grants and other revenue	1,004	1,092	1,931	2,062	2,114
Auckland Council funding	553	558	558	558	558
Total revenue	1,557	1,650	2,489	2,620	2,672
Surplus/ (deficit)	56	32	-90	-	-

Capital expenditure (\$ thousands)

	2016/17 Actual	2017/18 Forecast	2018/19 Budget	2019/20 LTP	2020/21 LTP
Growth	17	4	-	-	-
Level of service	-	-	-	-	-
Renewals	4	20	12	18	10
Total capital expenditure	21	24	12	18	10
Funded by:	-	-	-	-	-
Debt	-	-	-	-	-
External grants and other revenue	21	24	12	18	10
Auckland Council funding	-	-	-	-	-
Total	21	24	12	18	10

Please note: all figures in this page are in thousands.

Māori responsiveness expenditure (\$ thousands)

Initiative Contribution to uplifting Māori well-being or enabling better outcomes with Māori	2016/17 Actual	2017/18 Forecast	2018/19 Budget	2019/20 LTP	2020/21 LTP
Māori Education Leadership (including coordination of TMEF, Mātauranga Māori projects and Te Reo Revitalisation projects)	104	126	156	170	180
Total expenditure	104	126	156	170	180

Other financial information

Current value of assets	The current value of COMET Auckland assets as at 30 June 2018 is \$446,077.	
Shareholder equity ratio	The latest shareholder equity ratio for COMET Auckland as at 30 June 2017 is 100%.	
Accounting Policies	COMET Auckland accounting policies are consistent with those of the Auckland Council group policies.	
Financial Reporting	COMET Auckland financial reporting is in accordance with requirements of the CCO Governance Manual.	
Asset sales (\$ million)	2016/17 Actual	-
	2017/18 Forecast	-
	2018/19 Budget	-
	2019/20 LTP	-
	2020/21 LTP	-

ACCOUNTING POLICIES

NGĀ KAUPAPA TŪPONO PŪTEA

REPORTING ENTITY

Community Education Trust Auckland (the Trust) is a charitable trust registered under the Charities Act 2005 and is domiciled in New Zealand. The Trust is a council-controlled organisation under Auckland Council as defined under section 6 of the Local Government Act 2002, by virtue of Auckland Council's right to appoint the Board of Trustees.

The primary objectives of the Trust are to undertake actions, programmes and initiatives that support and promote education and improve educational outcomes for persons living in Auckland, rather than making a financial return. Accordingly, the Trust has designated itself as a public sector public benefit entity for the purpose of External Reporting Board Standard A1 Accounting Standards Framework (XRB A1).

BASIS OF PREPARATION

Statement of compliance

The financial statements of the Trust have been prepared in accordance with the requirement of the Local Government Act 2002, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

The Trust has elected to apply Public Benefit Entity Simple Format Reporting - Accrual (Public Sector) (PBE SFR-A (PS)) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000, therefore eligible to report in accordance with Tier 3 Public Sector PBE Accounting Standards. All transactions in the financial statements are reported using the accrual basis of accounting.

Going concern

The financial statements have been prepared on the basis that the Trust is a going concern. This assumption is dependant on the continuing funding from Auckland Council.

Measurement base

The financial statements are prepared on a historical cost basis.

Functional and presentation currency

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest dollar. The functional currency of the Trust is New Zealand dollars (NZ\$).

Bank Accounts and Cash

Bank Accounts and Cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (last year - nil).

SIGNIFICANT ACCOUNTING POLICIES

The following significant accounting policies, which materially affect the measurement of earnings and financial position, have been applied.

Revenue

Revenue from the sale of goods and services is measured at the fair value of the consideration received or receivable.

Grants

Grants received from Auckland Council are a significant source of funding to the Trust and are restricted for the purpose of the Trust meeting its objectives as specified in the Trust's Trust Deed. The Trust also receives other assistance for specific purposes, and these grants usually contain restrictions on their use.

Council, government and non-government grants are recognised as revenue when they become receivable unless there is an obligation to return the funds if conditions are not met. If there is such an obligation, the grants are initially recorded as grants received in advance (deposits for future services) and recognised as revenue when conditions of the grant are satisfied.

Interest income

Interest income is recognised as it accrues, using the effective interest method.

Partnership contributions received

Partnership contributions received are contributions received from our partners for co-hosting specific events. Partnership contributions are recognised as revenue when they become receivable.

Expenses

Expenses are recorded on the occurrence of recognition events.

Partnership contributions

Partnership contribution expenses relate to the Trust's revenue which are passed on to partners as part of whole-project activities.

Property, plant, and equipment

Property, plant, and equipment are stated at cost, less accumulated depreciation.

Disposals

Gains and losses on disposals are determined by comparing the disposal proceeds with the carrying amount of the assets. Gains and losses on disposals are presented net in the surplus or deficit.

Depreciation

Depreciation is calculated on a diminishing value basis over the expected useful economic lives of the assets concerned. The following rates have been used:

- | | |
|--------------------------|-----------|
| • Furniture and fittings | 0% - 16% |
| • Office equipment | 20% - 67% |
| • Computers | 30% - 50% |

Intangible assets

Costs of software license, website design and database development are capitalised. Amortisation is calculated at 40% - 80% per annum on a diminishing value basis over the expected useful economic lives.

Impairment

Financial assets

The Trust assesses at each reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset is considered to be impaired if objective evidence indicates that one or more events have had a negative effect on the estimated future cash flows of that asset.

Individually significant financial assets are tested for impairment on an individual basis. The remaining financial assets are assessed collectively in groups that share similar characteristics. All impairment losses are recognised in profit or loss and reflected in an allowance account against receivables.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount, and the present value of the estimated future cash flows discounted at the original effective interest rate. Receivables with a short duration are not discounted. For trade receivables, significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy, and default in payments are considered indicators that the receivable is impaired.

An impairment loss is reversed if the reversal can be related objectively to an event occurring after the impairment loss was recognised. For financial assets measured at amortised cost, the reversal is recognised in profit or loss.

Property, plant, and equipment and intangible assets

Property, plant, and equipment and intangible assets are reviewed for indicators of impairment as at each balance date. When there is an indicator of impairment, the asset's recoverable amount is estimated. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is depreciated replacement cost for an asset where the service potential of the asset is not primarily dependent on the asset's ability to generate net cash inflows and where the Trust would, if deprived of the asset, replace its remaining service potential.

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written-down to the recoverable amount. The impairment loss is recognised in the surplus or deficit.

Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave expected to be settled within 12 months of the reporting date are recognised in respect of employees' services up to the reporting date, and are measured at the amounts expected to be paid when the liabilities are settled on an undiscounted basis.

A liability for sick leave is recognised to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date, to the extent that it will be used by staff to cover those future absences.

Defined contribution pension plans

Obligations for contributions to defined contribution pension plans (including KiwiSaver) are recognised as an expense in profit or loss when they are due.

Deposits for future services

Deposits for future services are recognised as current liabilities for income received for specific projects, which have not completed at balance date. The amount is calculated based on the income and expenses incurred for the specific projects.

Goods and services tax

These financial statements have been prepared exclusive of goods and services tax (GST), except for accounts receivables and accounts payables which are GST inclusive.

Income tax

The Trust is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for this exemption.

APPROACH TO GOVERNANCE

TE TAKOTO HUANGA, TIKANGA WHAKAHAERE

Auckland Council works in partnership with its CCOs and the agreed approach to governance, including risk management, is outlined within the CCO Governance Manual which sits alongside this SOI. COMET Auckland will act in accordance with guidance provided within the CCO Governance Manual.

Auckland Council CCOs are required to hold public board meetings. In particular two public meetings a year are required for the following purposes:

Purpose	Date	Form of Public Notification
Consider shareholder comments on draft SOI	May	Newsletter invite Website
Consider performance against SOI targets	October	Newsletter invite Website Public notice in newspaper

REPORTING

This draft Statement of Intent will be delivered to Council by February 28th, 2018 and will be revised based on feedback from Council and stakeholders at a consultation meeting in May. The final draft, based on further stakeholder feedback will be delivered by June 30th 2018. The Council is required to approve the Statement of Intent by August 1st, 2018.

A draft half-yearly report and draft annual report will be available within two months of the end of the respective financial periods. These reports will contain the information necessary to enable an informed assessment of the Trust's operations, including a comparison of the performance of the Trust with this Statement of Intent.

COMET Auckland aspires to be a high quality, high performance Trust that leads innovative, leading edge local government practice in education and learning.

The Trust will provide reports to other parties, as agreed. The Trust is committed to maintaining an open, co-operative and harmonious relationship with Council.

GOVERNANCE

COMET Auckland (The Trust) was established on July 1st 2012, by re-settlement from the City of Manukau Education Trust (the former trust).

The Trust's Constitution is the Trust Deed. Up to twelve trustees may be appointed for three –year terms, and a maximum of two terms. Trustees are not paid. The Trust has proposed a change to the Trust Deed to move towards staggered board terms, to ensure continuity. As at June 26th 2018, the trustees are:

GINNIE DENNY (Chairperson. Appointed July 2015; first term expires July 2018)

AMIT PRASAD (appointed February 2018; first term expires February 2021)

ANDREW ABERNETHY (appointed July 2015; first term expires July 2018),

ANNE CANDY (appointed August 2016; first term expires August 2019)

BRIAN PUTT (appointed July 2012; second term expires July 2018)

CAROLINE HARRIS (appointed August 2016; first term expires August 2019)

JANNITTA PILISI (Appointed July 2015; first term expires July 2018)

JAYNE MAYERHOFLER (appointed August 2016; first term expires August 2019)

JIGNASHA PATEL (appointed August 2016; first term expires August 2019)

JULIE DENT (appointed December 2012; second term expires July 2018)

Kaumātua TAME TE RANGI, REREATA MAKIHA

We note with sadness the passing of our long-standing kaumatua, Papa Kukupa Tirikatene, in January 2018.

Chief Executive Officer SUSAN WARREN